

**2006
Annual Report
of
LAND MOBILE RADIO SERVICE COMPANIES**

County _____

Company Name _____

**Name of Company
Owner (if subsidiary)** _____

**Report prepared by
Name** _____

Title _____

Address _____

Phone _____

Fax _____

E-Mail _____

Return to county assessor's office no later than March 15, 2006.

Annual Report of Land Mobile Radio Service Companies

This form is the Annual Report for listing real and personal property assets subject to property tax as of January 1, 2006. Report all assets, except properly registered motor vehicles. If your company has submitted a complete listing of all assets subject to property tax for a prior year, you may report only those assets newly acquired or deleted from your asset account during the 2005 calendar year. If you prefer, you may submit a complete itemized listing of all assets on an annual basis.

You may submit a computer printout or other comparable report if it is complete and you clearly mark all asset groups (Schedules I through IX). If you submit a computer printout, you must still complete the cover page and page 2 of this Annual Report. Please deliver or mail the completed reports, or the equivalent, by March 15, 2006, to the county assessor of the county where the property is located.

Property Report Instructions

1. Read the instructions for each schedule to determine the type of property to list. If the space allowed under any schedule is inadequate for reporting all information, please make copies of each appropriate schedule's form and add it to this report.
2. A response is required for each schedule of this form. Please enter the word "NONE" where appropriate.
3. The owner, a duly authorized officer, or the property owner's designated employee must sign page 2 of this report.
4. Identify the location of your property by address, legal description, or electronic site description. The precise location of property is very important since property taxes may be different by location.
5. Explain any entry which does not represent typical market value or which might be misleading.
6. List assets for projects that are partially complete as of the assessment date, January 1, and not reported elsewhere in this report, on Schedule II on page 4.
7. List the manufacturer, model number, year manufactured (estimate if necessary), and the date purchased or constructed for all property.
8. List the original costs including freight, installations, engineering, overhead, renovations, rebuilds, overhauls, and all other costs to get the item ready for its intended use. Do not deduct for depreciation. List the original cost of assets which have been totally depreciated for Internal Revenue Service purposes.
9. If you elect the qualified property exemption in lieu of investment tax credit, you must complete Schedule IX on page 11.

If you have questions about completing this form or would like this form in an electronic format, please call our office at _____ (assessor's phone number).

**SECTION A
COST INFORMATION**

SUMMARY OF INVESTMENT IN PLANT AND EQUIPMENT

SCHEDULE I	Buildings & Towers	\$ _____
SCHEDULE II	Construction Work in Progress	\$ _____
SCHEDULE III	Land	\$ _____
SCHEDULE IV	Microwave and Repeater Facilities	\$ _____
SCHEDULE V	Shop & Test Equipment, Message Center Monitoring & Fixed Station Equipment	\$ _____
SCHEDULE VI	One-Way and Two-Way Mobile Equipment	\$ _____
SCHEDULE VII	Office Furniture, Fixtures, & Equipment	\$ _____
	Total Investment in Owned Property	\$ _____
SCHEDULE VIII	Leased & Rented Property	\$ _____
SCHEDULE IX	Qualified Investment Exemption in Lieu of Investment Tax Credit	\$ _____
SCHEDULE X	Qualified Intangible Personal Property Exemption	\$ _____

If system was purchased as an operating facility:

Date of Purchase _____ **Purchase Price** \$ _____

Seller _____

AFFIRMATION

I certify the information contained in this declaration is true, correct, and complete to the best of my knowledge, information, and belief.

Signature _____

Title _____ Date _____

The property owner or a duly authorized representative of the property owner must sign this affirmation.

SCHEDULE I BUILDING AND TOWERS

List building and towers including standard, built-in equipment. Report original building and tower costs plus renovating, remodeling, and all other costs to have each asset ready for its intended use. (Report actual costs. Do not deduct for depreciation.)

[illegible]

¹See instructions on page 1, item 9.

SCHEDULE II
CONSTRUCTION WORK IN PROGRESS

Include all partially completed construction projects that have not been listed elsewhere in this report. List the costs as of December 31, 2005. This may include machinery, equipment, or buildings.

Location	Asset Description	Cost as of 12/31/05 ¹
	Total \$	

¹See instructions on page 1, item 9.

SCHEDULE III LAND

Provide an identifying description of each tract or parcel of land owned. Include cost of clearing, grading, filling, installing utilities, and providing access to have a usable site. List leased and rented property on Schedule VIII of the report.

Legal Description	Year Purchased	Original Cost ¹
	Total	\$

¹Include costs incurred to acquire the land and clear and prepare it for its intended use of supporting structures and providing any road and utility access, along with professional fees, financing costs, and all other costs related to this portion of the endeavor.

SCHEDULE IV

MICROWAVE AND REPEATER FACILITIES

List all microwave and repeater equipment. Report the original cost of each asset plus the costs of installing, renovating, rebuilding, and all other costs to have each asset ready for its intended use. If the item is leased to someone else or another entity, identify the lessee's name in the location column. (Report actual costs. Do not deduct for depreciation.)

Location/Lessee	Item	Make/Model	Year Manufactured	Year Purchased	Original Cost ¹
				Total	\$

¹See instructions on page 1, item 9.

SCHEDULE V
SHOP, TEST, MESSAGE CENTER, MONITORING, AND FIXED STATION EQUIPMENT

List all shop, test, message center, monitoring, and fixed station equipment. Report the original cost of each asset plus the costs of renovating, rebuilding, overhauling, and all other costs to have each asset ready for its intended use. If any asset is leased to someone else or another entity, identify the lessee's name in the location column. (Report actual costs. Do not deduct for depreciation.)

Location/Lessee	Item	Make/Model	Year Manufactured	Year Purchased	Original Cost ¹
				Total	\$

¹See instructions on page 1, item 9.

SCHEDULE VI
ONE-WAY AND TWO-WAY MOBILE RADIOS

List all one-way and two-way mobile radios. Report the original cost of each asset plus the costs of installing, renovating, rebuilding, overhauling, and all other costs to have each asset ready for its intended use. If any equipment is leased to someone else or another entity, identify the lessee's name in the location column. (Report actual costs. Do not deduct for depreciation.)

[illegible]

¹See instructions on page 1, item 9.

SCHEDULE VII
OFFICE FURNITURE, FIXTURES, AND EQUIPMENT

List all office furniture, fixtures, machines and equipment, including computers, peripheral equipment, and software, owned by the company. Report the original cost of each asset plus the cost of installing, renovating, rebuilding, overhauling, and all other costs to have each asset ready for its intended use. If any of these assets are leased to someone else or another entity, identify the lessee's name in the location column. (Report actual costs. Do not deduct for depreciation.)

Location/Lessee	Item	Make/Model	Year Manufactured	Year Purchased	Original Cost ¹
				Total	\$

¹See instructions on page 1, item 9.

**SCHEDULE VIII
LEASED PROPERTY**

Description	Owner's Name and Address	Date of Lease	Length of Lease	Original Cost ¹	Monthly Lease/Rent Payment
Land					
Buildings & Structures					

Declaration of Leased and Rented Equipment

Leasing Company Name/Address	Item	Year Installed/ Manufactured	Payment & Term	Original Cost ¹

¹See instructions on page 1, item 9.

SCHEDULE IX
QUALIFIED PROPERTY EXEMPTION IN LIEU OF INVESTMENT TAX CREDIT

You may elect a property tax exemption in lieu of investment tax credit for qualified property under Idaho Code §63-3029B. For the qualifications for this property tax exemption, see Idaho Code §63-3029B, Property Tax Administrative Rules 988 (IDAPA 35.01.03.988) and 989 (IDAPA 35.01.03.989), and Income Tax Administrative Rule 719 (IDAPA 35.01.01.719).

The information listed below must be consistent with the information listed on Income Tax Form 49E, which you must attach to claim this exemption. The maximum value exempted for all qualified property purchased used in any one year is \$150,000. In the column labeled "New or Used," indicate the value for which you request the exemption for all property purchased used. The maximum value exempted for qualified property purchased new is unlimited.

REFERENCE NUMBER	ASSET DESCRIPTION	YEAR MANF	DATE PLACED in SERVICE	NEW or USED	ORIGINAL COST ¹

¹See instructions on page 1, item 9.

Total value of property elected for qualified investment property tax exemption \$ _____

I affirm, to the best of my knowledge and belief, the above-named property has been elected on Form 49E and qualifies under Idaho Code §63-3029B.

Signature _____

Title _____

Date _____

SCHEDULE X
QUALIFIED INTANGIBLE PERSONAL PROPERTY EXEMPTION

The exemption for certain intangible personal property includes capital, stocks or shares, bonds, deposits or accounts, goodwill, customer lists, contracts and contract rights, patents, trademarks, custom computer programs, copyrights, trade secrets, franchises, licenses, and rights-of-way if these rights-of-way are possessory only and not accompanied by title. See Idaho Code § 63-602L and Property Tax Administrative Rule 615 (IDAPA 35.01.03.615).

To apply for this exemption on qualifying intangible personal property, list the property below. When the original cost of any item of personal property is a combined cost of tangible and intangible property, list the cost of the intangible property separately in the column labeled "Intangible Property Cost."

Tax Code Area Number	Asset Description	Year Acquired	Original Cost ¹	Intangible Property Cost
		Total	\$	\$

¹See instructions on page 1, item 9.

SECTION B LEGAL DESCRIPTION OF PROPERTY
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Please provide the legal description for the property including all related remote sites such as towers, etc.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a thin black border around its edges.

SECTION C
INCOME INFORMATION

In addition to the completed "Land Mobile Radio Report," please submit a copy of an operating statement (also referred to as the income statement, earnings statement, or profit and loss statement) for the most recent fiscal year completed.

SECTION D
MARKET INFORMATION

Was any property sold, merged, or acquired in the past five years? _____

Date system was acquired _____

Sale Price: \$ _____

Terms (if applicable) \$ _____

Amount down _____

Interest rate _____

Length of agreement (years) _____

Other consideration (Specify.) _____

Value of other consideration \$ _____

Comments _____

